

The United States of America, on behalf of its agency, the Internal Revenue Service, by John W. Vaudreuil, United States Attorney for the Western District of Wisconsin, by Richard D. Humphrey, Assistant United States Attorney, avers to this court as follows:

1. This is a proceeding brought pursuant to the provisions of sections 7402(b) and 7604(a) of Title 26, U.S.C. to judicially enforce an Internal Revenue Service summons.
2. Stephen Milleson is a duly commissioned Revenue Officer employed in Small Business/Self-Employed Compliance, Internal Revenue Service and is authorized to issue an Internal Revenue Service summons pursuant to the authority contained in Section 7602 of Title 26 U.S.C., and Treasury Regulation Section 301.7602-1, 26 C.F.R. § 301.7602-1.

3. The respondent, Justin J. Filtz, resides at 2716 Frontenac Ave., Stevens Point, Wisconsin 54481, within the jurisdiction of this court.
4. Revenue Officer Stephen Milleson is conducting an investigation into the tax liability of Justin J. Filtz for the years 2007 and 2008, as set forth in the Declaration of Revenue Officer Stephen Milleson attached hereto as Exhibit 1.
5. The respondent, Justin J. Filtz, is in possession and control of testimony, books, records, papers, and other data which are relevant to the above-described investigation.
6. On February 11, 2013, an Internal Revenue Service summons was issued by Revenue Officer Stephen Milleson directing the respondent, Justin J. Filtz, to appear before Revenue Officer Stephen Milleson on February 27, 2013, at 8:30 a.m. at 10208 Park Plaza Suite: C, Rothschild, WI 54474, to testify and to produce the books, records, and other documents demanded in the summons. An attested copy of the summons was left with Melinda Thompson, respondent's mother, at the last and usual place of abode of the respondent, Justin J. Filtz, by Revenue Officer Stephen Milleson, on February 12, 2013. The summons is attached hereto and incorporated herein as Exhibit 2.
7. On February 27, 2013, the respondent Justin J. Filtz, did not appear in response to the summons. Respondent's refusal to comply with the

summons continues to date, as set forth in the declaration of Revenue Officer Stephen Milleson attached hereto as Exhibit 1.

8. The books, papers, records, or other data sought by the summons are not already in possession of the Internal Revenue Service.
9. All administrative steps required by the Internal Revenue Code for the issuance of a summons have been taken.
10. It is necessary to obtain the testimony and examine the books, papers, records, or other data sought by the summons in order to properly collect the federal tax liability of Justin J. Filtz for the years 2007 and 2008, as is evidenced by the declaration of Stephen Milleson attached hereto and incorporated herein as part of this petition.

WHEREFORE, petitioner respectfully prays:

1. That the court issue an order directing the respondent, Justin J. Filtz, to show cause, if any, why respondent should not comply with and obey the aforementioned summons and each and every requirement thereof.
2. That the court enter an order directing the respondent, Justin J. Filtz, to obey the aforementioned summons and each and every requirement thereof by ordering the attendance, testimony, and production of the books, papers, records, or other data as is required and called for by the terms of the summons before Revenue Officer Stephen Milleson or any other proper officer or employee of the Internal Revenue Service at such

time and place as may be fixed by Revenue Officer Stephen Milleson, or any other proper officer or employee of the Internal Revenue Service.

3. That the United States recover its costs in maintaining this action.
4. That the Court grant such other and further relief as is just and proper.

Dated this 24th day of May, 2013.

JOHN W. VAUDREUIL
United States Attorney

By:

s/ *Richard D. Humphrey*
RICHARD D. HUMPHREY
Assistant United States Attorney
Western District of Wisconsin
660 West Washington Avenue, Suite 303
Madison, Wisconsin 53703-4703